## REMARKS

Claims 17 and 32 have been amended. Support for this amendment can be found, for example, page 10, lines 14-19 of the specification.

Upon entry of the Amendment, claims 17-22 and 24-32 will be pending.

Claims 17-21 and 25-32 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Haruta et al. ("Haruta") in view of Mochizuki et al. ("Mochizuki").

Claims 22 and 24 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Haruta et al. ("Haruta") in view of Mochizuki et al. ("Mochizuki") as applied to claims 17-21 and 25-26 above, and further in view of Konica Corp.

Claims 17 and 32 have been amended to recite that the flexible polyurethane foam is impregnated with a surface active agent (or denaturated sodium succinate) and said surface active agent (or denaturated sodium succinate) is adhered on the surface of the flexible polyurethane foam.

Applicants respectfully submit that the present invention is not anticipated by or obvious over the disclosures of Haruta in view of Mochizuki or over Haruta in view of Mochizuki and further in view of Konica and request that the Examiner reconsider and withdraw these rejections in view of the following remarks.

In the present invention, by adhering the surface active agent (or denaturated sodium succinate) on the surface of the flexible polyurethane foam, the affinity between the surface of the flexible polyurethane foam and the ink is enhanced.

On the contrary, Haruta may disclose an ink storing absorbent material for an ink jet made with a flexible polyurethane foam and an ink that contains surfactants, but Haruta fails to disclose or suggest that a surface active agent (for example, a denaturated sodium succinate) is adhered on the surface of the flexible polyurethane foam. Although the Examiner states that Haruta teaches the impregnation of a surfactant to a polyurethane foam, Haruta does not teach or suggest that a surface active agent is adhered on the surface of the polyurethane foam to enhance the affinity of the ink and the surface of a polyurethane foam (so that it is smooth and easy and the ink is led to the inside of a polyurethane foam).

Additionally, Applicants direct the Examiner's attention to the examples in the specification. Although the examples and comparative examples use a common ink including a surfactant, the difference of "polyurethane foam structure" between the examples and comparative examples bring about the difference of the results. The comparative example corresponds to Haruta because the surface active agent does not adhere on the surface of the flexible polyurethane foam and does not have fast enough suction of an ink (see, for example, Table 1 on page 13 of the specification).

In addition to the comparative data in the specification, Applicants submit herewith a Rule 132 Declaration executed by Mr. Hideya Kinoshita. All the examples and comparative examples in the Rule 132 Declaration use the same ink. The difference between the inventive examples and the comparative examples in the Declaration is that the inventive examples have a surface active agent, for example, a sodium succinate, adhered on the surface of the flexible polyurethane foam and the comparative examples have a surfactant, which does not contain

sodium succinate, that is not adhered to the surface of the flexible polyurethane foam. As a result, it was found that the suction rates of the inventive examples were unexpectedly superior as compared with the comparative examples, which are representative of Haruta. Therefore, having a surface active agent adhered on the surface of the foam contributes to the unexpectedly superior suction rates of the present invention. Even if a surfactant contained in an ink is considered (as the Examiner has stated), there is significant differences between the present invention and Haruta. Haruta teaches that additives, including surfactants, are employed in the ink compositions in amounts of 0.01-1% by weight. This amount of surfactant disclosed in Haruta would be about 1/10 the degree of sodium succinate used in the present invention even if it is considered that overall the surfactant contained in an ink has been adhered to a surface of a polyurethane foam. Therefore, since the amount of the surfactant in an ink in Haruta is much lower than the amount of surfactant, such as sodium succinate, used in the present invention, there would be a significant difference in the suction rates of an ink therebetween, as shown in the Declaration.

In view of the foregoing, it is clear that Haruta fails to disclose or suggest all the elements of the present invention or the effects thereof.

Mochizuki and/or Konica Corp. do not make up for the deficiencies of Haruta.

Mochizuki does not disclose or suggest that a surface active agent is adhered on the surface of the flexible polyurethane foam.

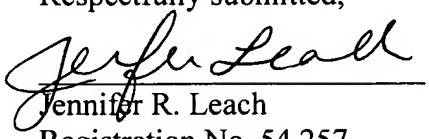
In view of the foregoing, Applicants submit that the present invention would not be obvious over Haruta in view of Mochizuki or over Haruta in view of Mochizuki and further in

view of Konica Corp. Reconsideration and withdrawal of each of the foregoing rejections are respectfully requested.

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,



Jennifer R. Leach
Registration No. 54,257

SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

WASHINGTON OFFICE
23373
CUSTOMER NUMBER

Date: November 22, 2006